

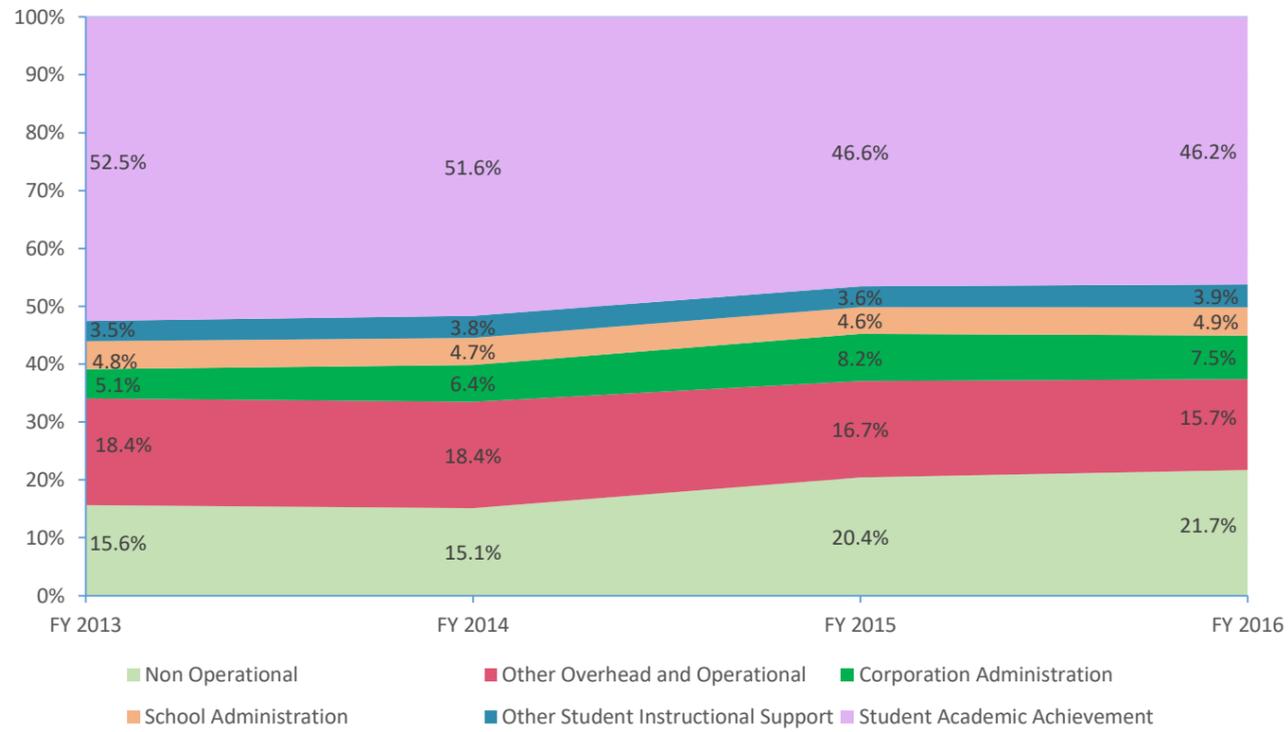
**School Corporation Expenditures by Account
Biannual Financial Report Data
Argos Community Schools (5470)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,321,795	51.5%	\$3,449,660	52.3%	\$3,586,236	52.5%	\$3,634,619	51.6%	\$3,036,446	46.6%	\$3,176,418	46.2%
Student Instructional Support	\$430,867	6.7%	\$391,782	5.9%	\$568,126	8.3%	\$598,159	8.5%	\$535,730	8.2%	\$607,209	8.8%
Total	\$3,752,662	58.2%	\$3,841,442	58.2%	\$4,154,362	60.9%	\$4,232,778	60.1%	\$3,572,175	54.8%	\$3,783,627	55.1%

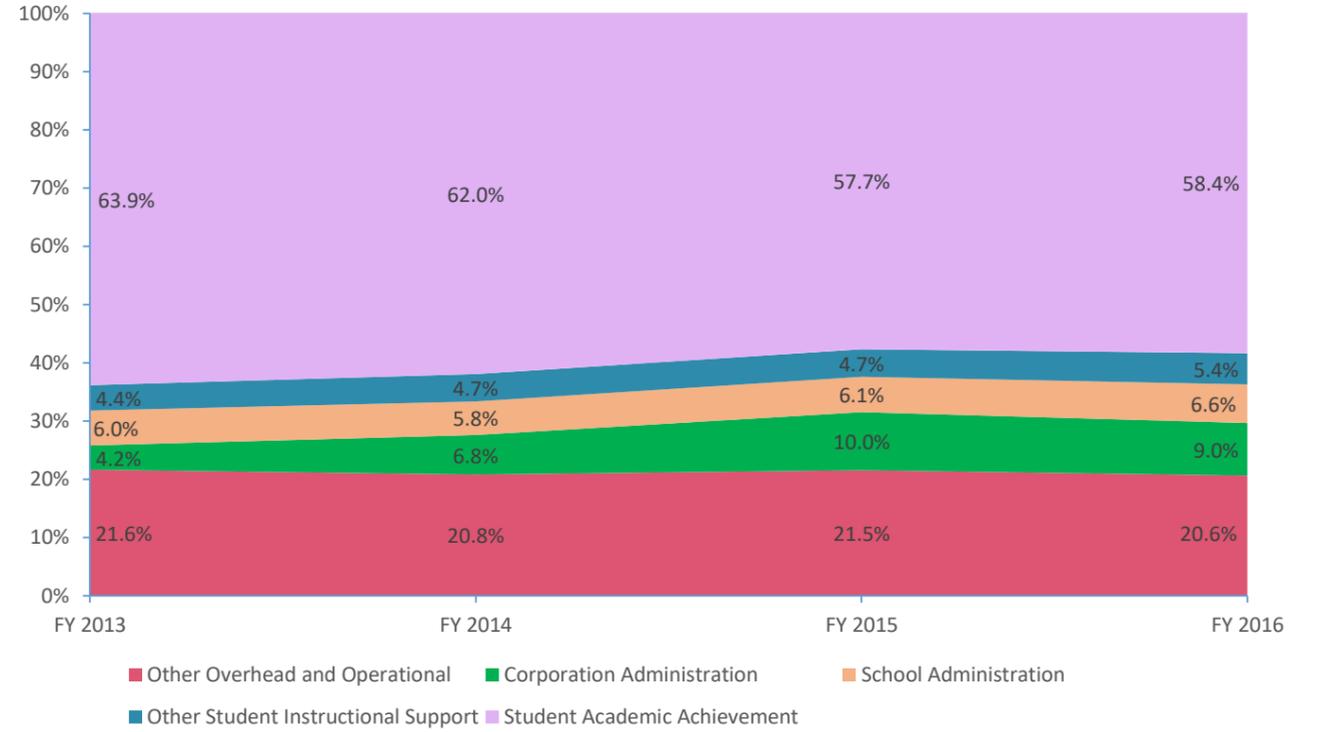
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,487,088	23.0%	\$1,472,342	22.3%	\$1,604,029	23.5%	\$1,741,201	24.7%	\$1,618,728	24.8%	\$1,597,143	23.2%
Non Operational	\$1,212,889	18.8%	\$1,283,961	19.5%	\$1,067,210	15.6%	\$1,063,175	15.1%	\$1,331,938	20.4%	\$1,491,562	21.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,699,977	41.8%	\$2,756,303	41.8%	\$2,671,238	39.1%	\$2,804,376	39.9%	\$2,950,666	45.2%	\$3,088,705	44.9%

Grand Total	\$6,452,639	\$6,597,745	\$6,825,600	\$7,037,154	\$6,522,841	\$6,872,332
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Argos Community Schools (5470)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$159,742	\$119,000	\$129,393	NA	-19.0%	8.7%
11100	Regular Programs	Elementary	\$1,210,097	\$1,311,002	\$1,158,617	\$1,274,488	5.3%	-2.8%	10.0%
11300	Regular Programs	High School	\$862,681	\$1,285,457	\$882,202	\$938,168	8.8%	-27.0%	6.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$11,243	\$13,815	\$0	\$0	-100.0%	-100.0%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$38,108	\$41,445	NA	NA	8.8%
11420	Regular Programs	Vocational Education - Agriculture B	\$34,481	\$49,969	\$58,617	\$60,646	75.9%	21.4%	3.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$39,072	\$51,554	\$51,762	\$53,727	37.5%	4.2%	3.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$131,720	\$43,046	NA	NA	-67.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$221,394	\$171,407	NA	NA	-22.6%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$0	\$16,942	\$1,020	NA	NA	-94.0%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$475	\$0	\$0	NA	-100.0%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$29,488	\$5,193	NA	NA	-82.4%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$14,947	\$799	NA	NA	-94.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$410	\$151	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$22	\$980	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$381	\$293	\$10,343	\$284	-25.6%	-3.1%	-97.3%
12710	Special Programs	Equal Opportunity At Risk	\$40,031	\$47,622	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$0	\$48,634	NA	NA	NA
14100	Summer School Programs	Elementary	\$11,922	\$5,470	\$18,885	\$10,309	-13.5%	88.5%	-45.4%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$5,857	\$0	NA	NA	-100.0%
14300	Summer School Programs	High School	\$23,576	\$18,855	\$20,976	\$11,420	-51.6%	-39.4%	-45.6%
16100	Remediation	Remediation Testing	\$6,449	\$6,674	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$1,843	\$111	\$21,257	\$25,220	1268.2%	22528.7%	18.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$15,503	\$9,291	\$15,722	\$28,032	80.8%	201.7%	78.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$353,572	\$270,822	\$105,894	\$92,639	-73.8%	-65.8%	-12.5%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$1,226	\$675	NA	NA	-44.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$1,266	\$25,350	NA	NA	1903.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$16,918	\$1,431	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$5,186	\$201	\$0	NA	-100.0%	-100.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$44,106	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$83,500	\$95,811	\$59,324	\$65,437	-21.6%	-31.7%	10.3%
22230	Instruction	Library/Media Services - Audiovisual	\$7,287	\$1,212	\$291	\$573	-92.1%	-52.8%	96.5%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1,786	\$10,000	NA	NA	459.8%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$1,000	\$136	(\$145)	NA	-114.5%	-206.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$17,685	\$61,261	NA	NA	246.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$18,421	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$11,685	\$538	NA	NA	-95.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$57,995	\$67,713	\$21,115	(\$1,097)	-101.9%	-101.6%	-105.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$36,189	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,026	\$916	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$23,073	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$272	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$106,144	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$2,884,153	\$3,449,660	\$3,036,446	\$3,176,418	10.1%	-7.9%	4.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$43,734	\$55,846	\$114,770	\$128,629	194.1%	130.3%	12.1%
21340	Students	Health Services - Nurse Services	\$25,105	\$36,461	\$36,918	\$47,586	89.5%	30.5%	28.9%
21390	Students	Health Services - Other Health Services	\$383	\$480	\$0	\$0	-100.0%	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$35,020	\$19,969	NA	NA	-43.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$47,908	\$75,094	NA	NA	56.7%
24100	School Administration	Office of The Principal	\$298,120	\$298,994	\$301,115	\$335,931	12.7%	12.4%	11.6%
Student Instructional Support Total			\$367,342	\$391,782	\$535,730	\$607,209	65.3%	55.0%	13.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Argos Community Schools (5470)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,205	\$11,910	\$9,352	\$10,112	-9.8%	-15.1%	8.1%
23120	General Administration	Board of Education - Service Area Assistants	\$40,912	\$64,196	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$3,850	\$4,828	\$2,693	\$4,897	27.2%	1.4%	81.9%
23160	General Administration	Board of Education - Promotion Expenses	\$329	\$1,446	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$11,082	\$2,201	\$0	\$28,625	158.3%	1200.4%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$126,303	\$184,060	\$262,646	\$144,561	14.5%	-21.5%	-45.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$700	\$700	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$3,584	\$2,451	\$63,007	\$65,390	1724.4%	2567.9%	3.8%
25160	Central Services	Fiscal Services - Financial Accounting	\$430	\$822	\$12,302	\$52,596	12131.7%	6295.5%	327.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,000	\$0	\$0	\$0	-100.0%	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$1,367	\$455	NA	NA	-66.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$370	\$609	\$1,018	NA	175.4%	67.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$125,173	\$123,182	NA	NA	-1.6%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$1,306	\$5,758	NA	NA	340.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$37,986	\$66,602	NA	NA	75.3%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$16,583	\$13,328	NA	NA	-19.6%
25890	Central Services	Other Technology Services	\$0	\$0	(\$1,073)	\$629	NA	NA	158.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$0	\$34,377	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$427,817	\$417,183	\$379,017	\$364,667	-14.8%	-12.6%	-3.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$685	\$193	(\$6,543)	\$0	-100.0%	-100.0%	100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$94,655	\$189,074	\$29,330	\$32,198	-66.0%	-83.0%	9.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$356	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$96,704	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$1,000	(\$4,129)	\$0	NA	-100.0%	100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$96,289	\$40,653	\$38,918	\$54,765	-43.1%	34.7%	40.7%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$38,674	\$1,670	\$5,676	NA	-85.3%	239.9%
27010	Student Transportation	Service Area Direction	\$7,858	\$2,980	\$65,486	\$64,220	717.3%	2055.3%	-1.9%
27100	Student Transportation	Vehicle Operation	\$120,385	\$144,906	\$170,017	\$147,056	22.2%	1.5%	-13.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$100,671	\$111,463	\$82,104	\$28,371	-71.8%	-74.5%	-65.4%
27400	Student Transportation	Purchase of School Buses	\$46,279	\$0	\$0	\$29,138	-37.0%	NA	NA
27500	Student Transportation	Insurance on Buses	\$7,643	\$7,407	\$9,187	\$10,921	42.9%	47.4%	18.9%
27700	Student Transportation	Contracted Transportation Services	\$1,664	\$6,349	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$3,513	\$10,348	(\$844)	\$2,189	-37.7%	-78.8%	359.3%
27910	Student Transportation	Bus Driver Training	\$1,188	\$852	\$0	\$0	-100.0%	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$78,410	\$116,717	\$139,793	\$145,834	86.0%	24.9%	4.3%
31400	Food Services Operations	Food Purchases	\$81,139	\$106,543	\$143,382	\$126,507	55.9%	18.7%	-11.8%
31900	Food Services Operations	Other Food Services	\$5,238	\$5,016	\$39,391	\$34,070	550.4%	579.2%	-13.5%
Overhead and Operational Total			\$1,370,888	\$1,472,342	\$1,618,728	\$1,597,143	16.5%	8.5%	-1.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$779	\$70	\$27	(\$12)	-101.5%	-117.1%	-144.8%
33400	Category not Specified	Athletic Coaches	\$78,363	\$90,805	\$102,253	\$109,416	39.6%	20.5%	7.0%
43000	Category not Specified	Professional Services	\$11,936	\$328,219	\$24,575	\$2,065	-82.7%	-99.4%	-91.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$207,813	\$71,954	\$236,735	\$429,937	106.9%	497.5%	81.6%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$0	\$68,818	\$40,114	NA	NA	-41.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$46,924	\$13,708	\$19,950	\$19,950	-57.5%	45.5%	0.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$23,910	\$1,678	\$11,589	\$7,989	-66.6%	376.2%	-31.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$179,800	\$71,122	\$44,653	\$42,805	-76.2%	-39.8%	-4.1%
51100	Principal on Debt	Bonds	\$0	\$0	\$30,000	\$30,000	NA	NA	0.0%
52100	Interest on Debt	Bonds	\$0	\$0	\$18,766	\$17,019	NA	NA	-9.3%
52200	Interest on Debt	Temporary Loans	\$14,468	\$11,614	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$542,465	\$614,166	\$606,000	\$654,000	20.6%	6.5%	7.9%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$167,572	\$138,529	NA	NA	-17.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Argos Community Schools (5470)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54200	Advancements and Obligations	Common School Fund - Principal	\$92,250	\$80,625	\$0	\$0	-100.0%	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$0	\$750	NA	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$1,000	(\$1,000)	NA	NA	-200.0%
Non Operational Total			\$1,198,707	\$1,283,961	\$1,331,938	\$1,491,562	24.4%	16.2%	12.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$21,751	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,932	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$13,340	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$648	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$160,776	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$25,885	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$47,571	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$5,740	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$11,227	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,705	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$9,454	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$423	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$212,092	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$32,993	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$45,825	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$7,368	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$50	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$9	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$9	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$31,746	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$631,548	\$0	\$0	\$0	NA	NA	NA